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**SKILLS DEVELOPMENT LEVY ACT
(CHAPTER 306)**

**SKILLS DEVELOPMENT LEVY
(EXEMPTION) ORDER 2014**

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Exemption
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In exercise of the powers conferred by section 4(3) of the Skills Development Levy Act, Mr Tan Chuan-Jin, Senior Minister of State, charged with the responsibility of the Minister for Manpower, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Skills Development Levy (Exemption) Order 2014 and shall come into operation on 1st April 2014.

Exemption

2.—(1) No skills development levy shall be chargeable in respect of the following:

- (a) a matriculated or registered student of any of the following institutions who is employed for training approved by the institution in question:
 - (i) the Institute of Technical Education;
 - (ii) the Nanyang Polytechnic;
 - (iii) the Nanyang Technological University;
 - (iv) the National University of Singapore;

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- (v) the Ngee Ann Polytechnic;
 - (vi) the Republic Polytechnic;
 - (vii) the Singapore Institute of Technology;
 - (viii) the Singapore Management University;
 - (ix) the Singapore Polytechnic;
 - (x) the Singapore University of Technology and Design;
 - (xi) the Temasek Polytechnic;
- (b) subject to sub-paragraph (2), a matriculated or registered student of any overseas tertiary education institution who, in the course of his studies at the institution, is required by the institution to undergo training in Singapore for a period of not more than 6 months;
- (c) a registered student (other than a student who has completed his “A” level examinations) of any school registered under the Education Act (Cap. 87) and who is employed during the gazetted school holidays.

(2) The exemption under sub-paragraph (1)(b) shall be subject to the condition that the employer of the student submits to the Singapore Workforce Development Agency a letter issued by the overseas tertiary education institution which confirms that —

- (a) the student is a matriculated or registered student of the institution; and
- (b) the student is required by the institution to undergo training in Singapore.

Made this 18th day of March 2014.

LOH KHUM YEAN
*Permanent Secretary,
Ministry of Manpower,
Singapore.*

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